

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

December 28, 2000

RECORDATION NO. **20223-A** FILED

JAN 3 '01 8-44 AM

TS

SURFACE TRANSPORTATION BOARD

Mr. Vernon Williams
Surface Transportation Board
1925 K Street, NW
Washington, D.C. 20423-0001

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Four (4) fully executed originals of a Partial Termination of Lease ("**Partial Termination**"), dated as of December 27, 2000, by Helm Financial Corporation ("**Lessor**").

In connection with the recording of the above-referenced Partial Termination, please note the following information:

Name and Address of Lessor:

Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee:

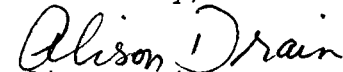
Blue Circle Inc.
1800 Parkway Place, Suite 1000
Marietta, GA 30067

A short summary of the document to appear in the index follows:

Partial Termination of Lease dated December 27, 2000, between Helm Financial Corporation as Lessor and Blue Circle Inc. as Lessee covering eighty (80) railcars within the series **BCAX 401-488** (ni).

Please file this Partial Termination as a **secondary** document to Recordation No. **20223** filed on August 19, 1996 at 1:35 p.m., and return **three (3)** stamped original to my attention. A check covering the filing fee of twenty-six dollars (\$26.00) is enclosed.

Yours truly,



Alison Drain
Document Administrator

/ad
Enclosures (4)

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PARTIAL TERMINATION OF LEASE OF RAILROAD EQUIPMENT

THIS PARTIAL TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Partial Termination") is dated as of December 27, 2000, by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals.

a. Lessor entered into the Lease of Railroad Equipment dated as of August 15, 1995, as amended ("Lease"), with Blue Circle Inc., an Alabama corporation, with respect to the eighty (80) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation (f.k.a. the Interstate Commerce Commission) ("STB"), under STB Recordation No. 20223 filed on August 19, 1996 at 1:35 p.m.

b. Lessor desires to execute this Partial Termination to evidence for the public record the termination of the Lease and of all the rights and obligations of Lessee with respect to the Units under the Lease.

NOW, THEREFORE, in consideration of the premises, Lessee does hereby acknowledge and confirm:

1. Partial Termination of Lease. Lessee hereby declares for the public record that the Lease is formally fully terminated with respect to the Units and that all rights and obligations of the parties arising under the Lease with respect to the Units have forever ceased.

IN WITNESS WHEREOF, Lessor has executed this Partial Termination to be executed as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara Wilson

Print Name: Barbara W. Wilson

Title: Sr. Vice President and CFO

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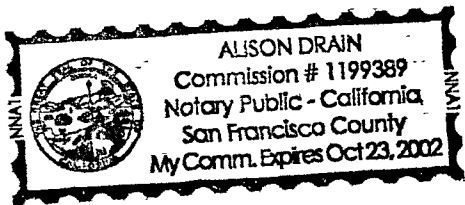
SURFACE TRANSPORTATION BOARD

STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On December 28th, 2000, before me, Alison Drain
personally appeared Barbara W. Wilson, Senior Vice President and Chief
Financial Officer of HELM FINANCIAL CORPORATION,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s)
whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on
the instrument the person(s), or the entity upon behalf of which the
person(s) acted, executed the instrument.



Witness my hand and official seal.

Alison Drain
SIGNATURE OF THE NOTARY

SCHEDULE A

To the Partial Termination of Lease of Railroad Equipment dated December 27, 2000.

Equipment Description:

Eighty (80), 100-ton, 2-pocket, 2980 cubic foot capacity, covered hopper railcars with twin 13" x 24" outlet gates, four 30" round hatches (centered) and 12' gate centers; built by ACF in 1979.

Unit Mark & Numbers:

BCAX 401-408, 410-429, 431, 433-439, 441-448, 450-461, 463-469, 471-474, 476-488.